

CORE DECISION ITEM FORM – INSTRUCTIONS

1. CORE FINANCIAL SUMMARY

The Core Financial Summary includes a summary table (example follows) which breaks out the total core request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. Departments do not need to provide detail on specific “other funds” other than listing the fund names and numbers below the summary table. A second summary table with Governor Recommendations must be included when the budget request is printed in January.

The fringe benefits are noted in the Core Financial Summary for informational purposes. Fringe benefits are still budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, Highway Patrol and Conservation. The fringe benefits figures in the summary table are calculated using formulas that reference a fringe benefit rate that is included on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect their fringe benefits expenses.

Following are the items that departments need to complete for this section of the form:

- 1) Departments should complete the GR, Federal, and Other Fund amounts being requested broken out by budget class (PS, E&E, PSD and Transfer). The number of FTE broken out by GR, Federal, and Other Funds should also be entered. BRASS report 15a (Core Summary) may be used to check the numbers. See additional information in the attached Technical Guidelines (Attachment #6).
- 2) Departments should list below the summary table the fund names and fund numbers for any “other funds” requested.
- 3) If departments are requesting “Es” (estimateds) on their appropriations, they should enter an “E” into the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which “Es” are being requested.

	FY 2009 Budget Request			Total
	GR	Federal	Other	
PS	1,629,091	668,932	0	2,298,023
EE	2,725,354	1,156,884	0	3,882,238
PSD	17,612,133	44,073,314	7,663,069	69,348,516
TRF	0	0	0	0
Total	21,966,578	45,899,130	7,663,069	75,528,777
FTE	47.93	21.20	0.00	69.13
Est. Fringe	810,639	332,861	0	1,143,500
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Mental Health Earnings Fund (0288)
 Notes: An “E” is requested for the \$7,663,069 Other Funds.

2. CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item and should be written in a way that is easily understood by a lay reader. The narrative should very briefly explain the core budget item – the purpose of and necessity for the core item and how the core funding is used.

3. PROGRAM LISTING

Departments should list in this section the programs (as defined below) that are included in the core decision item. A Program Description Form should be completed for programs listed in this section. See the Technical Guidelines (Attachment #6) for instructions regarding placement of the Program Description Forms.

A program should be viewed as a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. An appropriation is not necessarily a program; one appropriation may encompass several programs, or one program may be addressed through multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

4. FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core appropriation for the prior three fiscal years and the current fiscal year. BRASS report 16 (financial history) will assist in the completion of this section. In order to ensure consistency across agencies, departments should not change the chart, other than to change the scale (this can be done by right clicking the y axis, selecting “format axis” and “scale”) The chart is set up to populate itself from numbers entered into the table.

Items included in the financial history table:

- **Appropriation (All Funds)** – For the prior three fiscal years, include the actual year end amount of the appropriation. Any changes in the original appropriation amount, such as the exercising of an “E” to increase the appropriation, should be reflected in the appropriation amount included in the table. Such changes from the original appropriation to the actual year end appropriation can be noted in the notes section at the bottom of the table. For the current year, include the original amount appropriated. If the appropriation is an estimated appropriation, include an “E” in the column to the immediate right of the appropriation amount. Do not adjust the current year appropriation amount for any changes in the appropriation to date. BRASS Report 16 may be helpful. However, the report will not reflect any increases in estimated appropriations, which must be included on the core decision item form.
- **Less Reverted (All Funds)** – For the prior three fiscal years, include the actual year end amount that was reverted from the appropriation. Reverted amounts include the Governor’s reserve, any extraordinary withholdings, and any other items reverted during the year. Reverted does not include any agency reserves, which will show up as unexpended. Do not adjust the reverted amounts – the amounts should match what is in the budget system. The reverted amounts as of June 30th will be loaded from the financial system into the budget system. For the current year, list “N/A” rather than the amount reverted to date. BRASS Report 16 will provide the correct reverted amounts.
- **Budget Authority (All Funds)** – Budget authority equals the appropriation amount less the amount reverted. It is a formula and shouldn’t be overwritten. For the current year, list “N/A”.

- Actual Expenditures (All Funds) – For the prior three fiscal years, include the actual year end amount expended from the appropriation. For the current year, list “N/A.” BRASS Report 16 will provide the correct actual expenditures amounts.
- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. It is a formula and shouldn’t be overwritten. For the current year, list “N/A”.

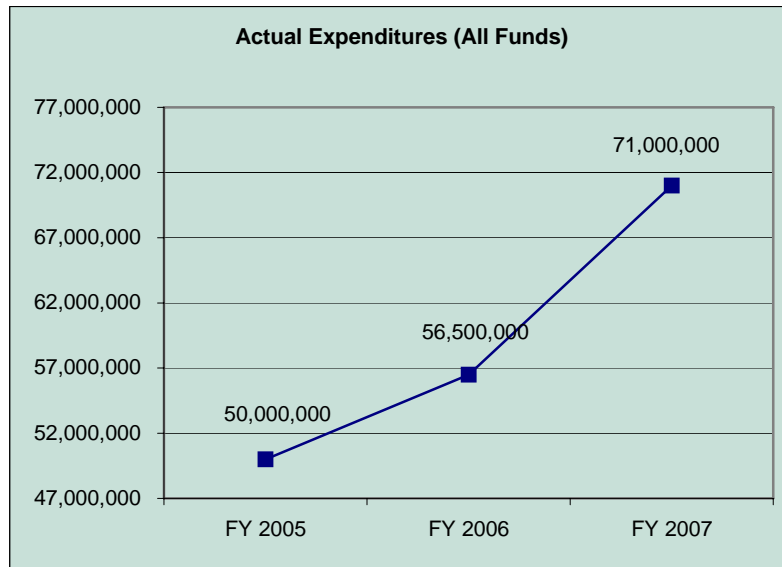
	FY 2005	FY 2006	FY 2007	FY 2008
	Actual	Actual	Actual	Current Yr.
Appropriations (All Funds)	53,000,000	57,000,000	73,000,000	74,838,777
	(1,100,000)	0	(1,400,000)	
Less Reverted (All Funds))	(500,000))	N/A
Budget Authority (All Funds)	51,900,000	56,500,000	71,600,000	N/A
		0		
Actual Expenditures (All Funds)	50,000,000	56,500,000	71,000,000	N/A
		0		
Unexpended (All Funds)	1,900,000	0	600,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	1,900,000	0	600,000	N/A
Other	0	0	0	N/A
	(1)		(2)	

Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Lapse of \$1,900,000 is excess federal authority reduced in FY 2005.

(2) Lapse of \$600,000 is federal block grant; cash can be carried over to FY 2007 for one-time commitments. In FY 2007, the federal Medicaid authority was transferred in from DOSS.



5. CORE RECONCILIATION

The core reconciliation will be completed in BRASS. After completion, departments should print the Core Changes (Reconciliation) Detail (Report 18a) and insert the individual pages behind the appropriate Core Decision Item Form (directly after question 4). The BRASS form will become section 5 of the Core Decision Item Form. See the attached Technical Guidelines (Attachment #6) for additional information.

The Department should use the “justification” tab on the BRASS core change form to describe all changes to the core budget request from the current year appropriation. Explanations of one-time reductions, transfers in and out, core reallocations, and core reductions as well as details on specific fund and FTE splits should be provided. Please refer to the attached technical guidelines for definitions of one-times, transfers, reallocations, and reductions. Adjustments made to cores by the Governor should be included in the core reconciliations when the budget requests with Governor Recommendations are printed in January.